

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

FITCHBURG GAS & ELECTRIC LIGHT COMPANY

D.T.E. 02-24/25

**ATTORNEY GENERAL'S SEVENTH SET OF
DOCUMENT AND INFORMATION REQUESTS**

The following are the Attorney General's Seventh Set of Document and Information Requests in the above captioned proceeding.

INSTRUCTIONS

1. These Document and Information Requests call for all information, including information contained in documents, which relates to the subject matter of the requests and which is known or available to Fitchburg Gas & Electric Light Company or to any individual or entity sponsoring testimony or retained by the Company to provide information, advice, testimony or other services in connection with this proceeding.
2. Where a Request has a number of separate subdivisions or related parts or portions, a complete response is required to each such subdivision, part, or portion. Any objection to a Request should clearly indicate the subdivision, part, or portion of the Request to which it is directed.
3. If information requested is not available in the exact form requested, provide such information or documents as are available that best respond to the Request.
4. These requests are continuing in nature and require supplemental responses when further or different information with respect to the same is obtained.
5. Each response should be furnished on a separate page headed by the individual Request being answered. Individual responses of more than one page should be stapled or bound and each page consecutively numbered.

6. Each Document and Information Request to "Please provide all documents..." or similar phrases includes a request to "identify" all such documents. "Identify" means to state the nature of the document, the date on which it was prepared, the subject matter and the titles and the names and positions of each person who participated in the preparation of the document, the addressee and the custodian of the documents. To the extent that a document is self-identifying, it need not be separately identified.
7. For each document produced or identified in a response which is computer generated, state separately (a) what types of data, files, or tapes are included in the input and the source thereof, (b) the form of the data which constitutes machine input (e.g., punch cards, tapes), (c) a description of the recordation system employed (including descriptions, flow charts, etc.), and (d) the identity of the person who was in charge of the collection of input materials, the processing of input materials, the data bases utilized, and the programming to obtain the output.
8. If a Document and Information Request can be answered in whole or part by reference to the response to another Request served in this proceeding, it is sufficient to so indicate by specifying the other Request by participant and number, by specifying the parts of the other response which are responsive, and by specifying whether the response to the other Request is a full or partial response to the instant Request. If it constitutes a partial response, the balance of the instant Request must be answered.
9. If the Company cannot answer a Request in full, after exercising due diligence to secure the information necessary to do so, state the answer to the extent possible, state why the Company cannot answer the Request in full, and state what information or knowledge is in the Company's possession concerning the unanswered portions.
10. If, in answering any of these Document and Information requests, you feel that any Request or definition or instruction applicable thereto is ambiguous, set forth the language you feel is ambiguous and the interpretation you are using responding to the Request.
11. If a document requested is no longer in existence, identify the document, and describe in detail the reasons the document is unavailable.
12. Provide copies of all requested documents. A response which does not provide the Attorney General with the responsive documents, and requests the Attorney General to inspect documents at any location is not responsive.

13. If you refuse to respond to any Document and Information Request by reason of a claim or privilege, or for any other reason, state in writing the type of privilege claimed and the facts and circumstances you rely upon to support the claim of privilege or the reason for refusing to respond. With respect to requests for documents to which you refuse to respond, identify each such document.
14. Each request for information includes a request for all documentation which supports the response provided.
15. Provide four copies of each response.
16. The term "Company" refers to Fitchburg Gas & Electric Light Company and its electric division. Unless the request specifically provides otherwise, the term Company includes all witnesses, representatives, employees, and legal counsel.
17. Please furnish each response on a separate sheet of paper, beginning with a restatement of the question.

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY

D.T.E. 02-24/25

**ATTORNEY GENERAL'S SEVENTH SET OF
DOCUMENT AND INFORMATION REQUESTS**

The following are the Attorney General's Seventh Set of Document and Information Requests in the above captioned proceeding.

- AG-7-1 Please provide copies of all of the prefiled, supplemental, rebuttal, and surrebuttal testimony and exhibits filed by Unitil affiliates in the current rate proceedings in New Hampshire.
- AG-7-2 Please provide a copies of all special contracts that the Company has to provide service to its customers.
- AG-7-3 Please provide a list of all customers that the Company is currently in negotiation with regarding special contracts. Please also provide copies of the Company's proposed terms of each of those special contracts whether or not those terms have been agreed to by the customers.
- AG-7-4 Please itemize and quantify the Company's test year legal expenses, providing a complete and detailed description of the nature of the work provided for each item.
- AG-7-5 Please provide a five-year history of the balance sheet year-end balances, and debits, and credits to those balances associated with each of the items indicated on Schedule MHC-7-18 (electric).
- AG-7-6 Please provide a list of all new industrial and large commercial customers the Company expects to provide service to during 2002 and 2003, along with the expected annual sales to each of those customers. Please also indicate any other significant incremental load from existing customers that the Company expects to provide service for during 2002 and 2003, along with the expected annual sales to each of the customers.
- AG-7-7 Please provide copies of all employee termination contracts that the Company has

with its managers and directors.

- AG-7-8 Please provide a complete and detailed description of the process the Company goes through to take the information from the meter readers and convert it into customer bills that are mailed. Please also provide a detailed time line for those activities.
- AG-7-9 Please provide the test year end contributions in aid of construction balance for the Company.
- AG-7-10 Please provide the test year end unclaimed funds balance for the Company.
- AG-7-11 Please provide copies of the Hay Group surveys referred to on page 38 of Mr. Collin's prefiled testimony.
- AG-7-12 Please provide copies of the surveys published by other "nationally known consulting firms" referred to by Mr. Collin on page 38 of his prefiled testimony.
- AG-7-13 Please provide copies of the "several salary surveys" referred to by Mr. Collin on page 40, line 14 of his prefiled testimony.
- AG-7-14 Please provide all of the workpapers, calculations, formulas, questionnaires, responses and other supporting documentation associated with the "benchmark analysis of Professional / Technical and Managerial jobs" referred to on page 40, lines 16-18.
- AG-7-15 Please provide all of the workpapers, calculations, formulas, questionnaires, responses and other supporting documentation associated with the "survey of hourly wages" referred to on page 41, lines 8-9.
- AG-7-16 Please provide the accounting treatment of the "funding" of the Unitil Retiree Trust," showing the journal entries made.
- AG-7-17 Please provide a complete and detailed description of each of the competitive bidding processes that the Company went to acquire its outside services and expert witnesses for this case. Please also provide copies of the RFPs and all of the responses to those RFPs.
- AG-7-18 Please provide an itemized list of all vehicles leased or purchased by the UNITIL. For each vehicle, please provide the make, model, year, and rental charge or original book value.
- AG-7-19 Please provide an itemized list of all aircraft and watercraft leased or purchased by

UNITIL. For each aircraft and watercraft, please provide the make, model, year, rental charge and original book value.

- AG-7-20 Please provide an itemized list of all food, beverage, entertainment, and travel costs included in UNITIL's operations and maintenance expenses in the years 2000 and 2001 of \$500 or more. Please also provide for each item, the date, location, number of employees attending, number of non-employees attending, and the nature of the event.
- AG-7-21 Please provide an itemized list of all membership fees expensed by UNITIL. Please provide for each membership the name and nature of the organization, and the expense amount incurred in the year 2000 and 2001.
- AG-7-22 Please provide a copy of any insurance policies and the annual expense amount relating to "key man" insurance where UNITIL or its affiliate is a beneficiary.
- AG-7-23 Please provide a complete and detailed description of each self-insurance procedure that UNITIL has in effect. For each, please provide (but do not limit the response to) the following information:
- (1) a description of the nature of the risks being insured;
 - (2) a year 2000 and year 2001 accounting of the self-insurance plan costs including the year beginning and ending reserve balance and an itemization of the debits and the credits to the reserve during the year as well as a five-year history of the debits and credits to that reserve; and
 - (3) a complete and detailed description of the methodology used to determine the annual year insurance expense including all calculation, formulas, assumptions, and workpapers.
- AG-7-24 Please itemize by account and amount all advertising and media-related costs included in operations and maintenance expense that has been assigned or allocated from UNITIL. Please also include a copy of each and every advertisement and the cost of each.
- AG-7-25 Please itemize the amounts of donations made to charitable organizations during each of the years 2000 and 2001 by UNITIL that have been assigned or allocated from UNITIL.
- AG-7-26 Please itemize the amounts of lobbying expenses incurred by UNITIL that are included in operations and maintenance expense for each of the years 2000 and 2001. For purposes of this request, use the Department's broad definition of lobbying activities (including broad support of legislative activities) (see, e.g., D.P.U. 1720, p. 75; D.P.U. 86-33-G, p. 101).

- AG-7-27 Please itemize and quantify the costs associated with any UNITIL shareholder services or dividend reinvestment programs expensed during each of the years 2000 and 2001.
- AG-7-28 Please indicate the year 2000 and the year 2001 amounts paid to the American Gas Association, EEI, and EPRI by the Company or paid by an affiliate and allocated to the Company. Please also breakdown the expense into membership dues and other items, identifying each area of expense.
- AG-7-29 Please provide the basis for the 20-year amortization period shown on Schedule MHC-5, page 2, line 8. Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-7-30 Referring to Schedule MHC-7-3, please provide the percent Capitalized and the percent Non-Utility for the Hourly, Salaried, Combined, Union, and Total.
- AG-7-31 Please provide a complete and detailed description formula for the employee contribution to the Company's Medical and Dental Insurance plan.
- AG-7-32 Referring to Schedule MHC-7-4, please provide a chart similar to that shown on lines 1-8 showing the Company's test year Medical and Dental Insurance Cost.
- AG-7-33 Referring to Schedule MHC-7-6, please provide the balance sheets, income statements, and statements of cash flow for the "Retiree Trust Fund" for each year from its inception to date.
- AG-7-34 Referring to Schedule MHC-7-6, please provide the basis for the "Retiree Trust Funding" for calendar year 2002. Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-7-35 Referring to Schedule MHC-7-7, please provide the invoices for each of the "Property and Liability Insurance Expenses" for calendar year 2002. Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation used to determine the General Liability Claims.
- AG-7-36 Referring to Schedule MHC-7-10, please provide a copy of the allocation study that splits costs between the electric and gas divisions.
- AG-7-37 Please provide a copy of the workpapers, calculations, formulas, assumptions, and other supporting documents used to determine the allocation of 40% of USC charges to FG&E.

- AG-7-38 Referring to Schedule MHC-7-12, page 1, please provide the reasons for adding back in the Fixed Leases amount shown on line 15.
- AG-7-39 Referring to Schedule MHC-7-13, please provide copies of all of the invoices received to date from each service providers indicated on that page.
- AG-7-40 Referring to Schedule MHC-7-14, please provide the workpapers, calculations, formulas, assumptions and other supporting documentation for the Allocated Expenses shown on line 9 through 20.
- AG-7-41 Referring to Schedule MHC-7-16, please provide the property tax invoices associated with the test year property tax.
- AG-7-42 Please provide a complete copy of the lease agreement associated with the Company's service center.
- AG-7-43 Referring to Schedule MHC-7-18, please provide the invoices for each of the assets described on lines 1-5. Please also provide the basis for the Annualized Amount indicated on that page.
- AG-7-44 Referring to Schedule MHC-7-18, please provide the accounts / subaccounts which each of the items is booked. Please also provide the accounts debited each year to record the amortization expense.
- AG-7-45 Referring to Schedule MHC-11, please reconcile the Total amount of Accumulated Deferred Income Taxes of \$12,614,252 with the amount shown in the Company's 2001 Return to the Department, page 36D, line 2, column (k).
- AG-7-46 Referring to Schedule MHC-8, please reconcile the Total Electric Division Utility Plant in Service amount shown there with the amount shown on page 13 of the Company's 2001 Annual Report to the Department
- AG-7-47 Referring to Schedule MHC-9, please reconcile the Total Electric Division Accumulated Depreciation amount shown there with the amount shown on page 34 of the Company's 2001 Annual Report to the Department
- AG-7-48 Referring to Schedule MHC-6, please reconcile the Electric Division FICA amount shown there with the amount shown on page 49 of the Company's 2001 Annual Report to the Department.
- AG-7-49 Referring to Schedule MHC-6, please reconcile the Electric Division Federal Unemployment amount shown there with the amount shown on page 49 of the Company's 2001 Annual Report to the Department.

- AG-7-50 Referring to Schedule MHC-7-8, please reconcile the test year bad debt expense amount shown there with the amount shown on page 47, line 6 of the Company's 2001 Annual Report to the Department
- AG-7-51 Referring to Schedule MHC-7-17, please reconcile the Gas Division depreciation expense amount shown there with the amount shown on page 34, line 7 of the Company's 2001 Annual Report to the Department
- AG-7-52 Please provide the sales, demand and energy, by month to the Water District facilities by month for the years 2000, 2001 and 2002.
- AG-7-53 Please provide the sales, demand and energy, by month to the occupant of the Princeton Paper site (e.g. Princeton Paper, Fitchburg Operating, LLC, Newark) by month for the years 2000, 2001 and 2002.
- AG-7-54 Referring to page 19 of Mr. Collin's prefiled testimony, please provide total MVA capacity of the Princeton Road Substation.
- AG-7-55 Please provide a copy of the original work order for the Princeton Road Substation.
- AG-7-56 Please provide a copy each of the bills from its power suppliers for the test year expense in this case.
- AG-7-57 Referring to pages 29-30 of Mr. Collin's prefiled testimony, please provide a copy of the RFP and each of the bids regarding the lead/lag study.
- AG-7-58 Referring to pages 39, line 19-20 of Mr. Collin's prefiled testimony, please provide a complete and detailed description of the "planned program" of moving salary ranges and base salaries.
- AG-7-59 Referring to pages 40, line 6-8 of Mr. Collin's prefiled testimony, please provide a complete and detailed description of the "average" used as a basis of comparison. Please also provide the "average" for each of the last five years.
- AG-7-60 Please provide copies of the Constellation contract for Standard Offer services and the contract for default services.
- AG-7-61 Referring to Schedule MHC-7-2, please provide an itemization and quantification of all "miscoded" accounting entries during each of the last three year. Please also provide a complete and detailed description of the corrections made (if any) for each.

- AG-7-62 Please provide the Company's FAS 106 cost for each of the last five years.
- AG-7-63 Referring to Schedule MHC-2B, please provide a complete copy of the source documents for the claimed costs indicated on that page.
- AG-7-64 Referring to Schedule MHC-5, please provide Unitil Service Corp. Monthly Invoices to each of the Company's non-regulated affiliates for each of the months of the test year.
- AG-7-65 Referring to Schedule MHC-5, page 3, please provide a complete and detailed description of the nature of the "Amortization" expense indicated on that page. Please also indicate the total original amount, number of years of which it is being amortized, and the original in service date for the asset.
- AG-7-66 Referring to Schedule MHC-5, page 3, please provide a complete and detailed description of the "Interest" expense and the use of the funds derived from the associated principal involved. Please also indicate how that amount was determined for the test year and whether that amount is fixed or variable.
- AG-7-67 Referring to Schedule MHC-5, page 3, please provide a complete and detailed description of the nature of the "Relocation" expense indicated on that page. Please also indicate if that amount was incurred for any employee of the corporation and if so which ones.
- AG-7-68 Referring to Schedule MHC-5, page 3, please provide a complete and detailed description of the nature of the "Injuries and Damages" expense indicated on that page. Please also itemize and quantify and "injuries and Damages" expense event over \$5000 in amount.
- AG-7-69 Referring to Schedule MHC-5, page 3, please itemize and quantify the "Other Outside Services" expense indicated.
- AG-7-70 Referring to Schedule MHC-5, page 3, please itemize and quantify the "Customer Communications" expense indicated.
- AG-7-71 Referring to Schedule MHC-5, page 3, please itemize and quantify the "Admin Transfer" expense indicated. Please also indicate from where that expense is "transferred."
- AG-7-72 Please provide a complete and detailed explanation of what a capital lease is, and why it is included in rate base.
- AG-7-73 Please provide a complete and detailed description of the nature of the revenues /

costs included in Account 20-00-00-00-142-01-01 – A/R Gas & Elec Sales Suspense.

- AG-7-74 Please itemize and quantify the costs included in Account 20-00-00-00-165-01-01 – Prepaid Injuries and Damages.
- AG-7-75 Please provide a complete and detailed description of the nature of the revenues / costs included in Account 20-00-00-00-186-74-00 – Wyman Legal Settlement.
- AG-7-76 Please provide a copy of the most recent Unitil Money Pool Agreement with all amendments.
- AG-7-77 Please provide the fixed rate or the formula used to determine the interest rate on each of the Company's notes payable to associated companies.
- AG-7-78 Please itemize and quantify the costs of each of the dockets or proceedings associated with Account 20-10-01-00-928-03 – Reg Comm Exp Legal.
- AG-7-79 Please provide a complete and detailed description of how the Company accounts for revenue received from its levelized billing plan.
- AG-7-80 Referring to the Company's response to Information Request AG-1-76, please indicate that test year costs associated with the Company's dividend reinvestment program.
- AG-7-81 Please provide a copy of all contracts and letters of agreement that the Company and/or its affiliates have with Newark America Company.

Dated: July 19, 2002